than a poor corporation—to a corporation that does much
than to one that does little business. But it is not fair that
one State of the United States should tax corporation A to
a large amount for the privilege of doing business in the
State, because corporation A will do a great deal of business,
as evidenced by the fact that it now does a great deal of
business in other States: in other words, to make the test of
the amount of the tax the enterprise of the company as
gauged by its operations in other States. The franchise is
more valuable to a rich corporation than to a poor or less
enterprising corporation, not because of the fact that the
State which is about to grant the franchise; has done any-
thing for the corporation, but because of the existence of
the rest of the States, and because the corporation has been
active and energetic in those States.

BOOKS RECEIVED.

[All legal works received before the first of the month will be reviewed in the
issue of the following month.]

A TREATISE ON THE LAW OF CERTIORARI. By GEORGE E. HARRIS.


